

of a C.P.A. firm is just an administrator and, therefore, he shouldn't have to be a C.P.A.? Or the head of a law firm, he shouldn't have to have a law degree because he is the administrative head of the law firm? You know, in order to be the head of something it assumes a certain degree of competency and we should be able to expect a certain degree of competency. We should be able to expect that they are C.P.A.s and that they are following the principles that we expect all accountants in private practice to follow and that is what this bill does. I don't think. . . .I think we should demand that our auditor has some professional ability and that is all that this bill does. Thank you.

SPEAKER NICHOL: Senator Vickers.

SENATOR VICKERS: Mr. President and members, I rise with very mixed emotions on this issue but I am going to oppose the kill motion on 325. I did not vote to advance the bill, I passed, and originally I had intended to vote against the bill but as I examine this issue more and more it seems to me that it is, does make some logical sense that the person that heads up the Department of State Auditor, the elected official, have an understanding at least of the auditing practices, the auditing procedures that obviously that office should perform. So I guess I am coming around to the position that perhaps 325 is an idea and is a piece of legislation that this body should seriously consider and debate and then probably in the end, advance. Therefore, I am not ready at this point in time to support Senator Newell in his attempt to kill the bill. I believe that that procedure that the auditor's office has to follow is one that is obviously difficult enough for the average citizen to understand, that somebody with training would be very advantageous to be in that position. Now I don't think it is just an administrative office. I think the administrator needs to know something about what the people that work for that office are doing in order to adequately perform the duties that he is asked to perform. For those reasons I rise to oppose the kill motion and would ask the body to do that also.

SPEAKER NICHOL: Senator Newell, did you wish to close on your motion, please?

SENATOR NEWELL: Mr. President, members of the Legislature, I think all of this, if we search our minds, know what this issue is about and I have the same concern about the problem Senator Beutler has but I want you to know that this addresses neither my concern nor, in my opinion, does it